

T09-0192

Effect of the AMT on 2001-2009 Individual Income Tax Cuts, 2010¹

Cash Income Class (thousands of 2009 dollars) ²	Tax Units ³		Percent of Tax Units With No Cut Due to AMT	Percent of Tax Cut Taken Back By AMT
	Number (Thousands)	Percent of Total		
Less than 30	57,152	37.3	*	*
30-50	28,054	18.3	*	0.2
50-75	24,711	16.1	*	1.8
75-100	17,331	11.3	0.4	7.8
100-200	19,206	12.5	2.8	30.3
200-500	4,756	3.1	15.9	61.9
500-1,000	861	0.6	3.5	29.5
More than 1,000	404	0.3	1.4	8.4
All	153,231	100.0	0.9	17.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

* Less than 0.05 percent.

(1) Data are for calendar year 2010. Tax cuts are calculated as a comparison of pre-EGTRRA law without the AMT and current law without the AMT. The share of the tax cuts taken back by the AMT is calculated using the increase in the AMT between pre-EGTRRA law and current law.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units. Tax units that are dependents of other taxpayers are excluded from the analysis.